

COUNTY OF YORK, VIRGINIA
Balance Sheet
Governmental Funds
June 30, 2003

ASSETS	General	Capital Project - County Capital	Nonmajor Governmental Funds	Total Governmental Funds
Cash and temporary investments	\$ 41,761,873	\$ 14,336,578	\$ 210,208	\$ 56,308,659
Restricted cash	5,000	-	-	5,000
Receivables:				
Property taxes, including penalties	4,014,605	-	-	4,014,605
Less allowance for uncollectibles	(942,416)	-	-	(942,416)
Other	1,131,952	10,921	18,971	1,161,844
Notes	116,361	-	397,524	513,885
Intergovernmental revenues due from:				
Federal government - grants	38,963	-	194,900	233,863
Commonwealth of Virginia:				
Local sales tax	522,715	-	-	522,715
Shared expenditures	310,412	-	-	310,412
Public assistance	-	-	97,505	97,505
Other	18,813	-	-	18,813
Local government:				
Public assistance	-	-	57,953	57,953
Capital projects	-	119,473	-	119,473
Due from component unit - School Board	195,113	-	-	195,113
Due from component unit - Industrial Development Authority	-	-	509,388	509,388
Due from other funds	3,214,487	-	767,950	3,982,437
Prepaid expenditures	92,139	-	8,057	100,196
Total assets	<u>\$ 50,480,017</u>	<u>\$ 14,466,972</u>	<u>\$ 2,262,456</u>	<u>\$ 67,209,445</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,014,819	\$ 318,252	\$ 451,431	\$ 1,784,502
Retainage payable	6,800	-	-	6,800
Deposits payable	1,030,004	-	-	1,030,004
Salaries, taxes and benefits payable	1,117,552	-	101,979	1,219,531
Deferred revenue	3,185,690	-	416,495	3,602,185
Due to component unit - School Board	11,462,864	1,759,110	-	13,221,974
Due to component unit - Industrial Development Authority	400,000	-	-	400,000
Due to other funds	826,747	-	2,761	829,508
Total liabilities	<u>19,044,476</u>	<u>2,077,362</u>	<u>972,666</u>	<u>22,094,504</u>
Fund balances:				
Reserved for encumbrances	779,096	1,129,623	137,632	2,046,351
Reserved for prepaid expenditures	92,139	-	8,057	100,196
Unreserved:				
Designated for subsequent year's expenditures:				
General fund	13,014,330	-	-	13,014,330
Special revenue funds	-	-	300,473	300,473
Capital project funds	-	8,495,701	754,467	9,250,168
Designated for self insurance:				
General fund	1,513,149	-	-	1,513,149
Undesignated, reported in:				
General fund	16,036,827	-	-	16,036,827
Special revenue funds	-	-	89,161	89,161
Capital project funds	-	2,764,286	-	2,764,286
Total fund balances	<u>31,435,541</u>	<u>12,389,610</u>	<u>1,289,790</u>	<u>45,114,941</u>
Total liabilities and fund balances	<u>\$ 50,480,017</u>	<u>\$ 14,466,972</u>	<u>\$ 2,262,456</u>	<u>\$ 67,209,445</u>

The accompanying notes are an integral part of the basic financial statements.